

UNITED STATES DISTRICT COURT FOR THE  
EASTERN DISTRICT OF TENNESSEE  
AT CHATTANOOGA

UNITED STATES OF AMERICA, )  
                                )  
Plaintiff,                 )  
                                ) Case No.: 1:11-CV-150  
v.                            )  
                                ) Chief Judge Curtis L. Collier  
MICHAEL HERZBERG         )  
                                )  
Defendants.                 )

**JUDGMENT ORDER**

The United States of America (“Plaintiff”) filed a motion for default judgment against Mr. Michael Herzberg (“Defendant”) (Court File No. 6), which the Court referred to United States Magistrate Judge William B. Carter pursuant to 28 U.S.C. § 636(b)(1)(B) and (C) to conduct an evidentiary hearing (Court File No. 7). In accordance with Rule 72(b) of the Federal Rules of Civil Procedure, Judge Carter filed a report and recommendation recommending that Plaintiff be awarded judgment against Defendant in the amount of \$222,074.83 (Court File No. 8). Neither party filed an objection within the given fourteen days.

After reviewing the record, the Court agrees with the magistrate judge’s report and recommendation. The Court **ACCEPTS** and **ADOPTS** the magistrate judge’s findings of fact, conclusions of law, and recommendations pursuant to 28 U.S.C. § 636(b)(1) and Rule 72(b).

Accordingly, the Court **GRANTS** Plaintiff’s motion for default judgment (Court File No. 6) and hereby **ENTERS JUDGMENT** in favor of Plaintiff against Defendant in the amount of \$222,074.83. In addition, Plaintiff shall be awarded interest at the rate of \$24.18 per day on the principal, which accrues from March 1, 2011, until the date judgment is entered. After judgment is

entered, interest shall accrue at the legal rate. Costs shall be taxed to Defendant.

As no further matters remain for adjudication, the Court **DIRECTS** the Clerk of Court to **CLOSE** the case.

**SO ORDERED.**

**ENTER:**

*/s/*  
**CURTIS L. COLLIER**  
**CHIEF UNITED STATES DISTRICT JUDGE**